

Company Number: 588350

**Campion Denture Clinic & Laboratory Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

**Campion Denture Clinic & Laboratory Limited**  
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# Campion Denture Clinic & Laboratory Limited

## BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	5	22,500	45,000
Tangible assets	6	52,529	51,102
		<hr/>	<hr/>
<b>Fixed Assets</b>		<b>75,029</b>	<b>96,102</b>
		<hr/>	<hr/>
<b>Current Assets</b>			
Stocks	7	5,870	4,930
Debtors	8	17,206	23,392
Cash at bank and in hand		141,589	124,928
		<hr/>	<hr/>
		<b>164,665</b>	<b>153,250</b>
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>	9	<b>(12,724)</b>	<b>(35,142)</b>
		<hr/>	<hr/>
<b>Net Current Assets</b>		<b>151,941</b>	<b>118,108</b>
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		<b>226,970</b>	<b>214,210</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	10	226,870	214,110
		<hr/>	<hr/>
<b>Shareholders' Funds</b>		<b>226,970</b>	<b>214,210</b>
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I as Director of Campion Denture Clinic & Laboratory Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

**Approved by the board on 13 February 2026 and signed on its behalf by:**

**Kieran Campion**  
**Director**

# Campion Denture Clinic & Laboratory Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

Campion Denture Clinic & Laboratory Limited is a company limited by shares incorporated in Ireland. 5 Watergate, Kilkenny is the registered office, which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 30 September 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

# Campion Denture Clinic & Laboratory Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible assets	<b>13,203</b>	11,597
Amortisation of goodwill	<b>22,500</b>	22,500
	<u>          </u>	<u>          </u>

### 4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	<b>2025</b>	2024
	<b>Number</b>	Number
Director	<b>1</b>	1
	<u>          </u>	<u>          </u>

## Campion Denture Clinic & Laboratory Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 5. Intangible assets

	Goodwill €	Total €
<b>Cost</b>		
At 1 October 2024	225,000	225,000
At 30 September 2025	225,000	225,000
<b>Provision for diminution in value</b>		
At 1 October 2024	180,000	180,000
Charge for financial year	22,500	22,500
At 30 September 2025	202,500	202,500
<b>Net book value</b>		
At 30 September 2025	<b>22,500</b>	<b>22,500</b>
At 30 September 2024	45,000	45,000

### 6. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 October 2024	3,726	36,846	57,900	98,472
Additions	-	14,630	-	14,630
At 30 September 2025	3,726	51,476	57,900	113,102
<b>Depreciation</b>				
At 1 October 2024	-	30,000	17,370	47,370
Charge for the financial year	-	4,518	8,685	13,203
At 30 September 2025	-	34,518	26,055	60,573
<b>Net book value</b>				
At 30 September 2025	<b>3,726</b>	<b>16,958</b>	<b>31,845</b>	<b>52,529</b>
At 30 September 2024	3,726	6,846	40,530	51,102

### 7. Stocks

	2025 €	2024 €
Raw materials	1,720	1,680
Work in progress	4,150	3,250
	<b>5,870</b>	4,930

The replacement cost of stock did not differ significantly from the figures shown.

### 8. Debtors

	2025 €	2024 €
Trade debtors	17,206	10,805
Taxation	-	12,587
	<b>17,206</b>	23,392

**Campion Denture Clinic & Laboratory Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

<b>9. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	<b>8,215</b>	30,732
Director's current account	<b>173</b>	310
Accruals	<b>4,336</b>	4,100
	<b><u>12,724</u></b>	<b><u>35,142</u></b>
<b>10. Profit and loss account</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 October 2024	<b>214,110</b>	277,372
Profit/(loss) for the financial year	<b>12,760</b>	(63,262)
	<b><u>226,870</u></b>	<b><u>214,110</u></b>

**11. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 September 2025.

**12. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 13 February 2026.